

**PROCEEDINGS OF THE BROWN COUNTY
EDUCATION & RECREATION COMMITTEE**

Pursuant to Section 19.84 Wis. Stats., a regular meeting of the **Brown County Education & Recreation Committee** was held on Thursday, September 5, 2013 at Barkhausen Waterfowl Preserve, 2024 Lakeview Drive, Suamico, Wisconsin.

Present: Chair Vander Leest, Supervisor Katers, Supervisor Hoyer, Supervisor Campbell, Supervisor Van Dyck
Also Present: Lynn Stainbrook, Dan Process, Rolf Johnson, Neil Anderson, Supervisor Lund, Scott Anthes, Doug Marsh, Lori Denault, Matt Kriese, Doug Hartman, media

I. Call to Order.

The meeting was called to order by Chair Vander Leest at 5:32 p.m.

Vander Leest welcomed Tom Katers, the newly appointed Supervisor for District 15 to the Committee.

II. Approve/Modify Agenda.

Motion made by Supervisor Campbell, seconded by Supervisor Hoyer to approve. Vote taken. **MOTION CARRIED UNANIMOUSLY**

III. Approve/Modify Minutes of August 15, 2013.

Motion made by Supervisor Van Dyck, seconded by Supervisor Campbell to approve. Vote taken. **MOTION CARRIED UNANIMOUSLY**

Comments from the Public

None.

1. Review minutes of:
 - a. Library Board (July 18, 2013).

Motion made by Supervisor Hoyer, seconded by Supervisor Campbell to receive and place on file. Vote taken. **MOTION CARRIED UNANIMOUSLY**

Communications

2. Communication from Supervisor Vander Leest re: Create an ordinance requiring the Golf Course to create a Golf Course Maintenance Fund and a policy that splits excess revenue between 75% to the Golf Course Maintenance Fund and 25% to the General Fund. *Motion at July meeting: To review in September.*

Motion made by Supervisor Van Dyck, seconded by Supervisor Campbell to hold until the October budget meeting. Vote taken. **MOTION CARRIED UNANIMOUSLY**

3. Communication from Supervisors Van Dyck and Lund re: Consider the implementation of a Facility Maintenance Fee or Tax on event tickets for the Brown County Arena, Resch Centre

and Shopko Hall to support ongoing maintenance requirements of these facilities. *Referred from August County Board.*

Supervisor Van Dyck stated that he would like this forwarded to staff for further information. He continued that he put in this communication because he felt there was a general consensus that the County is not spending enough money for maintenance of the Resch Centre, Shopko Hall and Arena complex. He questioned where additional funds would come from above and beyond the \$300,000 - \$400,000 that is currently received from PMI and also the naming rights money. If a greater amount is needed than that, which seems to be the consensus, Van Dyck questioned where those funds may come from and the purpose of this communication was just to open up some dialogue about the possibility of this being an avenue by which to collect additional funds. This is by no means something Van Dyck would say he would support or not support at this point, but rather it is a matter of getting the communication out there to at least take a look at and find out if viable or not. Based on the Lease Agreement that the County currently has with PMI, a surcharge is specifically referenced and would have to be negotiated with them, so before anything could even be implemented PMI would have to agree to it. At this point Van Dyck felt the best way to proceed was to refer this to Corporation Counsel to find out what kind of jurisdiction we have from the Lease Agreement standpoint and also from the standpoint of whether a surcharge can be charged.

Supervisor Lund agreed with Van Dyck and indicated that he had spoken with a representative of PMI to get attendance figures for the last fiscal year and there were 563,000 people through the doors at the three facilities. At a surcharge of \$1.00 per ticket, funds of \$563,000 would be generated for maintenance. Lund agreed that an appropriate first step would be to talk to staff to assess where the maintenance needs are. Lund acknowledged that this was in the preliminary stages but was definitely something worth exploring further and talking to PMI about. Lund also stated that some national shows would not allow a surcharge but local events such as the Gamblers, UWGB basketball and other events that PMI exclusively puts on may be able to have a surcharge worked in. Lund urged everyone to have an open mind on this to move forward and explore the idea further.

Vander Leest stated that this was something that had previously been brought forward to the Board and was not approved. Supervisor Campbell asked for clarification as to what had been brought forward to the Board previously and Vander Leest responded that there was a discussion that included the fact that some national acts would not allow surcharges or other additional charges and it was decided not to move forward. Vander Leest suggested that previous minutes be reviewed for more information and he felt this was probably discussed in the 2004 – 2006 timeframe.

Lund stated that previously when discussions were held with regard to this, people did not think we were deficient in maintenance of the facilities and the facilities may not have needed as much maintenance as they currently do. Now it seems that there are more critical maintenance needs and he also noted that the County cannot go to the taxpayers for everything that money is needed for and he would like this explored further.

Motion made by Supervisor Van Dyck, seconded by Supervisor Campbell to refer to Corporation Counsel for further information. Vote taken. MOTION CARRIED UNANIMOUSLY

Resolution

4. Resolution re: Reclassification of Positions Clerk/Typist II, Clerk II, Clerk II/Data Control.

This item appears on the agenda at this time because some of these positions fall into Departments that report to this Committee.

**Motion made by Supervisor Katers, seconded by Supervisor Hoyer to approve. Vote taken.
MOTION CARRIED UNANIMOUSLY**

Library

5. Approval of Resolution Opposing AB288.

Library Director Lynn Stainbrook provided the Committee with a copy of the Assembly bill that relates to this resolution, a copy of which is attached. Stainbrook stated that this relates to the adjacent county funding and stated that currently every resident of Brown County pays a portion of the tax for library services, whether they live in a home in Lawrence that does not have a library branch or they live in Green Bay that has several library branches. In some of the counties, Outagamie being one, there is no County library system but each municipality has its own library and the taxes that are collected are from the municipality. Stainbrook continued that if you do not live in that municipality, you do not pay taxes to maintain the library, but you can use the library. A law came about in the 1990s that if you live in an area that did not maintain a library, a reimbursement tax can be collected from those people outside those library jurisdictions to reimburse the library about 70% of the cost of providing the services.

In 2006 this was equalized a little bit more and it was realized that there are some libraries are used by people from across the county line and they are not paying for service because they are only paying for service by amount of use so they allowed adjacent counties to also ask for reimbursement from those people who are not already paying a tax to maintain a library. Last year Brown County asked for reimbursement of about \$250,000 from surrounding counties. Outagamie County was one of the counties that were asked to reimburse Brown County and their bill is \$33,000 and Outagamie County is refusing to pay this bill. Stainbrook stated that the proposed law is a result of Outagamie's refusal to pay their bill to Brown County. She indicated that this would have significant impact across the entire state and the resolution that is before the Committee very clearly indicates that if this law passes, Brown County residents could be taxed twice for library services. She would like the Committee and the County Board as a whole to adopt the resolution.

Vander Leest stated that he would like Stainbrook to give a real world example for Luxemburg. It is his understanding that many Luxemburg residents use the library in Brown County. Stainbrook stated that she does not have figures in front of her, but stated that Kewaunee County only has two libraries, one in Algoma and one in Kewaunee. Most of the people that live in Luxemburg or other areas closer to Brown County do come and use the Brown County libraries. Stainbrook indicated that the rate per check out is \$2.97 and they very carefully counted the number of checkouts that live in Kewaunee County but did not live within the City limits of Kewaunee or Algoma and presented the bill to Kewaunee County for 70% of the cost of actually providing that service. Stainbrook noted that capital expenditures need to be subtracted out so they not only do not pay 100% of the actual cost for our operations, but they do not pay capital expenditure costs either. Stainbrook noted that all counties that were billed have paid with the exception of Outagamie County.

Van Dyck asked if Outagamie County would be the only county Brown County would owe money to and Stainbrook responded that that is not the case and Brown County may end up having to pay all of the surrounding counties. Van Dyck asked if this would open up our ability to bill Door County and Shawano County which we do not do now and Stainbrook responded that it could. Stainbrook stated that in her mind it seems unfair to use a library without supporting it and helping to maintain it and in Brown County everybody does and in Door County everybody does, but this is not the case for all of the surrounding counties, except through this reimbursement law.

Vander Leest asked if this bill has been put to a hearing and Stainbrook responded that County Executive Troy Streckenbach had been advised that the initial hearing on this will be held in September, however, now they have seen on the calendar that the Assembly will not be meeting in September. Vander Leest stated that what will happen is that this will be referred to a committee and then that committee would have to have a hearing and if there is support from the committee to pass it, it would then be passed at the State level and would then go to the Assembly. Stainbrook indicated that between her and Kathy Pletcher, Library Board President, they have contacted all of the assemblymen in the area as well as some of the senators about trying to carry the bill.

Stainbrook stated that obviously being able to say that the resolution has been passed by the oversight committee and that the Library Board held a special meeting to approve this would be beneficial at the State level. Vander Leest stated that the bill looked to have nine co-sponsors and one senator supporting it which is not real strong numbers and this is positive.

Supervisor Campbell asked what the current status of Outagamie County's bill with Brown County is and Stainbrook responded that it is currently with a collection agency. Stainbrook indicated that County Executives from Brown County and Outagamie County had met in an attempt to resolve this matter, but this was not successful.

Lund stated that he agreed with Stainbrook on this matter and if this passes it will be an accounting nightmare because bills will be sent back and forth which would seem ridiculous. He also agrees that the point of consolidating the County libraries was to have the library systems consolidate to pool their efforts for less money to the taxpayers overall. Because the County system has many branches that are pretty close to Outagamie County it makes sense that Outagamie County residents are using our libraries and not paying. It would cost Outagamie County a lot more to build more branches than it does for what they were charged to use Brown County libraries. Lund urged the Committee to pass this resolution and he also stated that the Supervisors took an oath of office and just because they don't like something doesn't mean they can choose not to pay for it.

It was suggested that supporting information be provided to the full board prior to the meeting on September 18 so all Board members have a full understanding of this. Stainbrook agreed and stated that she will be sure documentation is provided for the Board.

Van Dyck stated that he felt it was important to understand the subtlety, not that he is saying that he agrees with it, but understand the argument that the County is using that maybe differs from Kewaunee County and Oconto County because there seems to be a separation of where their libraries are in comparison with where their citizens are in proximity to Brown County. He thought that Outagamie County's argument was that there are more Brown County residents

using their libraries than vice versa and just because of the way the law is written they are not able to bill us but we are able to bill them. Stainbrook stated that what is being talked about here is reciprocity between library and library. This is not between the people that are paying the user fee reimbursement out there as those people do not count as part of that reciprocity. This argument is totally flawed but is used over and over again.

Motion made by Supervisor Hoyer, seconded by Supervisor Campbell to approve. Vote taken. MOTION CARRIED UNANIMOUSLY

6. Library Report.

Library Director Lynn Stainbrook stated that they have had an active, busy summer at the Libraries and she referred the Committee to the Library Report attached to the agenda packet for details.

Stainbrook commented on the Cellcom Childrens' Vegetable Garden and stated that this is quickly becoming a community project. She noted that Martell Construction donated the excavation and this has been taken care of and they also had St. Norbert College students come in on their work day to clean up the area and help prepare the ground. Stainbrook has also recently met with an Eagle Scout candidate in preparation for his work with the garden. She also noted that a Landscape Associates of De Pere is volunteering time to finalize the concept. Stainbrook also reported that the fencing has gone out for bid and they are hoping to have the permanent fencing up by the end of September.

Stainbrook continued that both the Pulaski branch and Wrightstown branch will probably have a drop in business because of road construction. She also reported that they are currently looking into the feasibility of adding a drive up window at Weyers Hilliard. The other project would be renovating the entry way and roofline at the Ashwaubenon Branch and this is currently out for a cost estimate. Currently there are two high peaks at the front of the building with a flat roof behind which creates problems with snow. They have done snow jacks and a variety of other things over the years, some of which have helped and others which have not, but they are looking for a more permanent solution. She stated that the Friends of the Library have paid for some architectural and design work for this project and she will keep the Committee advised.

Doug Marsh provided a written report on the projects at the Library; a copy of which is attached. This report outlined the main disconnect switch replacement; rooftop condenser and disconnect replacement; arch flash study, elevator modernization; MHC cooling tower relocation and garage make up air and exhaust. The overall elevator project will be done in early January however they are currently several days behind schedule because one of the tasks was to remove the cylinder and this took longer than expected. Marsh believes they can make up the two days with efficient project management.

Van Dyck asked if there was a recap as to what portion of the \$1.5 million dollars has been spent and he also asked if there was a specific time frame that the funds need to be used by. Marsh responded that he is not aware of any time constraints in spending the bond. He did not have a total of what has been spent to date with him, but he is able to provide those numbers from his office. Van Dyck asked if Marsh could comment on what amount of the bond has been committed to projects. Marsh indicated that there are at least 20 projects for the bonding and he will get these figures together for the Committee. Van Dyck also wanted to know if the

Library Board and Library staff was satisfied with the progress and pace that the funds are being spent. Stainbrook answered that they are and everything other than some issues with the elevator have gone along very well. She also stated that Dough March and Curt Beyler work very well together and are in good communication throughout the projects. Stainbrook also noted that they were discussing a few additional projects, one being the carpeting in the auditorium because it is rolling and is a tripping hazard. Marsh confirmed that there should be leftover funds for some of these projects.

Motion made by Supervisor Van Dyck, seconded by Supervisor Katers to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

7. Director's Report.

Stainbrook indicated that financials will be included in next month's agenda but she did note that there is nothing out of the ordinary in the financials.

Motion made by Supervisor Van Dyck, seconded by Supervisor Hoyer to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

Golf Course

8. Budget Status Financial Report for July, 2013.

Vander Leest asked where golf course revenues were at and Golf Course Superintendent Scott Anthes estimated that revenues are down about 60% percent from last year.

Motion made by Supervisor Van Dyck, seconded by Supervisor Hoyer to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

9. Superintendent's Report.

Anthes stated that the construction portion of the project was completed on schedule. The weather through the whole process was great which helped keep the project running on time and very smoothly. The crew was a pleasure to work with and everything went really well. Anthes stated that everything is growing and there is grass on every green. Some greens washed out due to excessive rain and had to be repaired and the grass is now growing. They are currently mowing 17 of the greens on a regular basis which is very, very good. Anthes said there has been great take on about 85% of the greens but there were a few that were a little thin yet due to being located in more shady areas of the course. They will fertilize these areas a little more heavily to encourage growth. Anthes noted that they have received sand and will be starting to top dress greens soon. They will also begin rolling the greens to even them out. At this time, the temporary greens are still being used for play.

Vander Leest asked if the greens will look different than before due to the additional drainage. Anthes responded that the slope has been changed on four greens. The overall shape and feel of the greens has not been changed. He indicated that they are creating more pin spots and creating more locations to even out the wear on the grass. He described modifications made to several holes but stated that the overall look of the greens is essentially the same. Anthes stated that they know the drains work because after a heavy rain they can lift the covers and they see the water pouring out. Before when they used to irrigate they could only do so for

about three minutes before there was standing water on the greens. Now they are watering the greens for 8 or 10 minutes without any standing water.

Hoyer asked if the course will ready for play in the spring. Anthes responded that they are already getting questions as to why the new greens are not being played and he noted that from a distance the greens look great, but when you get closer to them you can notice thin spots and the new grass. Anthes stated that it generally takes three months to grow the greens and he felt that a realistic goal to be playing all of the new greens is May, 2014. He did note, however, that a lot of this will be weather dependent.

Vander Leest felt it would be a good idea for Anthes to post updates at the course in several locations to keep the golfers informed of progress. This communication would be important to let golfers know what the status of the project is and would alleviate calls to Vander Leest and Anthes for updates.

Anthes said at this time the greens look big, but that is because collars still need to be mowed in. He said that they mow everything at one short length so the grass grows in tight, but as they get closer to opening the greens, they let the front of the greens and the approaches grow a little.

Van Dyck stated that he had heard very complimentary comments about the temporary greens and heard a comment that they were more challenging because of how small the temporary greens are in comparison to a regular green.

Anthes stated that they had the Childrens' Charity Golf Classic recently and they raised \$51,000 for local children. He stated that they received a lot of compliments on the course.

Vander Leest stated that he had received feedback with regard to tree trimming in the parking lot, especially along the back left side. He stated that he has heard that trees are touching the vehicles that park there so the whole area needs to be trimmed up. Anthes stated that there used to be a fence there but it has rotted away and been removed so now cars are pulling further forward when they park, but he will get them trimmed up.

Motion made by Supervisor Hoyer, seconded by Supervisor Campbell to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

Museum

10. Budget Status Financial Report for July, 2013.

Motion made by Supervisor Van Dyck, seconded by Supervisor Campbell to suspend the rules and take Items 10 - 13 together. Vote taken. MOTION CARRIED UNANIMOUSLY

Motion made by Supervisor Van Dyck, seconded by Supervisor Campbell to receive and place on file Items 10 – 13. Vote taken. MOTION CARRIED UNANIMOUSLY

11. Attendance and Admissions - July, 2013.

See action at Item 10 above.

12. Attendance – 5 Year Span.

See action at Item 10 above.

13. Sales Report.

See action at Item 10 above.

14. Director's Report.

Museum Director, Rolf Johnson provided the Committee with August figures, copies of which are attached. He indicated that the Museum has extended the video arcade exhibit and they will continue to do things to get people into the Museum and continue the trend of the August figures. There will be a shortfall again this year for the Museum, but Johnson noted that it will be smaller than the previous year. Van Dyck asked Johnson if he could project what the shortfall may be before the budget is approved because one of the complaints Van Dyck heard from several supervisors in talking at the meetings is that the budget was approved and a month later the Museum came in looking for funding. Van Dyck stated if the Museum will need money again this year, he would request that this be done at the same time the budget is going on so it is not a surprise. Johnson felt this was an excellent point and he felt that he could give a reasonable projection of somewhere in the neighborhood of \$28,000.

Johnson continued by thanking the Committee and the Board for their votes at the County Board meeting with regard to the master plan. He stated that he will be starting in the next two weeks to put together the RFP according to County policy.

Johnson also stated that the centennial planning is underway and there will be a VIP kickoff to which 100 movers and shakers in the community have been invited. Johnson also reported that the Tall Ship Festival was a big hit and for the first time the Museum decided to charge for parking for this event and a total of \$2,995 was raised.

Johnson continued his report by saying that he has spent significant time with Human Resources in going over the applications for the open positions at the Museum. He indicated that over 350 applications were received for these positions and they have whittled the applications down and interviewed 22 or 23 people for the open positions. This afternoon Human Resources will be contacting the chosen candidates. These positions are the assistant director position, educational specialist and assistant curator.

Two additional items that Johnson wished to bring up with the Committee are budget related. He indicated that he is looking at the potential of stopping free admission to the Museum on Wednesday nights for County residents. Vander Leest made the suggestion of having free admission for County residents once a month instead of once a week. This idea was well received among Johnson and the Committee. The other idea Johnson had was to close the Museum one day a week during the slow season. He acknowledged that this may have minimal cost savings but it would give staff time to catch up on some things. He will also be looking at extended hours during the summer season.

With regard to the Governing Board, Supervisors Hoyer and Sieber are championing that the Foundation Board and the Governing Board hold a joint meeting and Johnson is 100 percent supportive of this and feels it needs to occur.

Johnson concluded his report by stating that the City of Green Bay is engaged in master planning initiatives and they had a site meeting recently and one of the things that came out of this meeting that Johnson felt the Committee should be aware of is that a lot of people would like to see a dedicated art museum downtown.

Motion made by Supervisor Hoyer, seconded by Supervisor Van Dyck to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

Park Management & New Zoo

15. Parks Budget Status Financial Report for July, 2013.

Motion made by Supervisor Van Dyck, seconded by Supervisor Campbell to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

16. Parks Division - Assistant Director Report.

Assistant Park Director Doug Hartman reported that the Brown County Fair went off quite well with perfect weather. Hartman would like to invite representatives of the Fair to the next Ed and Rec meeting to give a report. It was noted by Vander Leest that there probably will not be a November Ed and Rec meeting as the Committee will meet in the beginning of October for their regular meeting and later in October for their budget meeting.

Hartman also stated that bids came in with regard to the dredging project at Bay Shore Park, however the bids were outrageously high. Hartman felt there may have been a misunderstanding by the contracts, but, at any rate, the project will be rebid in hopes that bids come back at a more reasonable price. This may cause the project to be put off until spring rather than having it done yet this fall.

The last thing that Hartman had to report was that the brass plaque in the parking lot of Barkhausen has been erected honoring the Green Bay Packers and Ducks Unlimited for the generous gift to Ducks Unlimited for restoration and enhancement of waterfowl and northern pike habitat at Barkhausen. This project was made possible through the cooperative efforts of the Green Bay Packers, Brown County, U.S. Fish and Wildlife Service – Coastal Program and Ducks Unlimited.

Motion made by Supervisor Campbell, seconded by Supervisor Hoyer to receive and place on file. Vote taken. MOTION CARRIED UNANIMOUSLY

17. Zoo Operations Reports for August, 2013.

- a.
 - i. Admissions, Revenue, Attendance Report.
 - ii. Gift Shop, Mayan Zoo Pass Revenue Report.
- b. NEW Zoo Education & Volunteer Programs Reports for July, 2013.
- c. Curator Report.
- d. Zoo Director Report.

- i. **FOX 11 programs weekly;**
- ii. **Zoo Society meeting held on 08-19-13;**
- iii. **New Animal Hospital conceptual work and sit prep ongoing;**
- iv. **2014 Zoo & Park Management Budget work;**
- v. **Feast with the Beasts held on 08-05-13;**
- vi. **WPS Foundation breakfast and check presentation held on 08-27-13;**
- vii. **Black top repairs and replacement prep work completed for September install/work;**
- viii. **Children's Zoo fencing prep work completed for September install;**
- ix. **Brown County NEW Zoo monetary receipts, disbursement and deposit audit completed by Brown County Internal Auditor.**

NEW Zoo Director Neil Anderson distributed financial figures for August and indicated that the Zoo has had a strong summer. Attendance has increased over last year's figures. He also noted that the roundabout is now open which has helped to the attendance. Anderson also stated that Zoo Boo plans are underway.

Anderson directed the Committee's attention to the education report and said that they had a significant amount of hours logged by college interns. Four new interns have started for the fall and these interns play a significant role in doing on site programs in the education building.

The curator report was given and it was noted that the USDA oversees zoos and aquariums and they come in once a year unannounced and do an inspection of the entire community. The report from the USDA that reports no non-compliant items identified during the inspection is attached.

Anderson also wished to note that they are currently working with the Kansas City Zoo to get a blue dyker which is a small deer from Africa. This will go in the front of the African waterhole. Anderson noted that there are also big projects coming up with the Children's Zoo fencing as all of the fencing will be redone. Fallow deer will be tranquilized and sedated and moved to the animal hospital for the period of the time that the work is being done. This work will be contracted out and the new fencing will be made mostly with recycled plastic lumber. Black top work will also be done in conjunction with the fencing project.

Under the Zoo Director report Anderson shared the preliminary design of the new animal hospital that the Zoo Society is funding. They are hoping to break ground on the hospital this fall. The new facility will be about 9000 square feet. The old facility is still in place and staff continues to work out of the old hospital. The new hospital will bring the Zoo up to more modern zoo standards and will have a surgery room, operating room and treatment center. There will also be some holding areas and an office. The back side of the building will also have an area for hoof stock holding and large animal holding. Once the new facility is complete the old animal hospital will be used as the diet kitchen and more windows will be added to it to allow guests to see inside. The Zoo Society has raised over \$300,000 thus far for the animal hospital and they need to get the first phase completed to continue to secure the money. The plan is to look at putting the foundation in and winterizing it until next year.

A question was asked as to how much medical staff the Zoo has for the animals and Anderson responded that they have one consulting vet from Gentle Vet Clinic. The new hospital will not require any additional staff.

Anderson continued that Feast with the Beasts was held recently and was well attended. In addition Senior Citizen Day at the Zoo was also recently held and was also well attended.

The monetary receipt audit conducted by Internal Auditor Dan Process was also discussed. Process addressed the Committee and provided a copy of the audit to the Committee and also indicated that this item will also be taken up by the Executive Committee on September 7. Vander Leest felt that Process's audit was very thorough. Process indicated that the scope of the audit was to identify and assess internal controls and cash handling activities within the Zoo. Some of the areas that were looked at were admissions, concessions, gift shop sales and Zoo passes. The purpose of the audit was to ensure compliance with the County's monetary receipts, disbursements and cash policies in A-10. There are also policies that the Zoo has implemented to enhance and strengthen the County's policies.

Process continued that most of the findings that are included in the report indicate that controls are in place but in some cases they need to be strengthened and operate as intended. Process stated that many times there are controls in place but they are not always being enforced and abided by and this is where unintended consequences can result. A couple of the other findings should be enhanced with the County's decision to bring the fiber optics to the Zoo and he thinks some of these things are things the Zoo was aware of and wanted to implement but without the fiber optic feature it is difficult to do so. Anderson stated that without the fiber optics they are not able to add any cameras or another credit card machine or telephone lines. This fiber optic product should be completed in November and will give the Zoo the opportunity to go back in and add additional security cameras and other items according to Anderson. Anderson stated that there are funds available to implement additional security systems but they need the fiber optics in place before they can do that. Anderson felt the audit was a great process for them and they are pleased to take Process's recommendation and implement them. Process indicated that Zoo staff was very good to work with throughout the audit process and they were very helpful, open and candid and open to suggestions. Vander Leest stated that he had read the audit and encouraged the rest of the Committee to do so as it contained a lot of information that may give a little bit better idea of things that are being done.

Vander Leest stated that the Committee appreciates the \$50,000 pledge from the WPS Foundation and stated that a nice event was held at the Zoo that included some retirees and a tour and breakfast. This donation is a multi-year pledge and the proceeds will be going into the education building.

Anderson concluded his report by talking about the Adventure Park. He indicated that a contract had been signed and they hope to have the construction completed by December and they are shooting for an April, 2014 opening provided all certifications and safety training and things of that nature are complete. The dueling zipline will be about 1,025 feet and will reach speeds of 40 – 45 miles per hour. Anderson also stated that they have added an accessible option for handicapped usage. The climbing tower will be approximately 740 square feet and will be two sided with an automatic belay system. The wall height will be close to 40 feet.

The aerial adventure course will have 12 different events that are going to be 30 – 35 feet in length and the top belay on that will be 41 feet. There will also be a childrens' adventure course for children four years and up and this will use the same existing towers for the other system. This will have four events and will use the same belay system.

Motion made by Supervisor Hoyer, seconded by Supervisor Katers to receive and place on file Items 17 a – d. Vote taken. MOTION CARRIED UNANIMOUSLY

Resch Centre/Arena/Shopko Hall - No agenda items

Other

18. Audit of bills.

No action taken.

19. Such other matters as authorized by law.

Vander Leest stated that next month's meeting will be held at the NEW Zoo with a tour at 5:00 p.m. and the meeting to follow at 5:45 p.m.

With regard to the agenda item for the Resch Centre/Arena/Shopko Hall, Campbell questioned why nobody from these areas appears at the meetings. Vander Leest stated that if they do not have agenda items they do not come to the meetings because they are their own company and do not operate as County employee. Vander Leest stated there was no point for them to attend if they are simply reporting out their attendance. Campbell wished it be noted that she disagreed with this.

Vander Leest concluded the meeting by noting that we were in the Mark Kiar classroom at Barkhausen. This classroom was named after Mr. Kiar who passed away while working for the County in 2008.

20. Adjourn.

Motion made by Supervisor Van Dyck, seconded by Supervisor Hoyer to adjourn at 7:24 p.m. Vote taken. MOTION CARRIED UNANIMOUSLY

Respectfully submitted,

Therese Giannunzio
Recording Secretary

Wisconsin State Statute 43.12 copied in its entirety below.

43.12 County payment for library services.

43.12(1)

(1) By March 1 of each year, a county that does not maintain a consolidated public library for the county under s. 43.57 and that contains residents who are not residents of a municipality that maintains a public library under s. 43.52 or 43.53 shall pay to each public library in the county and to each public library in an adjacent county, other than a county with a population of at least 500,000, an amount that is equal to at least 70% of the amount computed by multiplying the number of loans reported under sub. (2) by the amount that results from dividing the total operational expenditures of the library during the calendar year for which the number of loans are reported, not including capital expenditures or expenditures of federal funds, by the total number of loans of material made by the public library during the calendar year for which the loans are reported. The library board of the public library entitled to a payment under this subsection may direct the county to credit all or a portion of the payment to a county library service or library system for shared services.

43.12(2)

(2) By July 1 of each year, each public library lying in whole or in part in a county shall provide a statement to the county clerk of that county and to the county clerk of each adjacent county, other than a county with a population of at least 500,000, that reports the number of loans of material made by that library during the prior calendar year to residents of the county, or adjacent county, who are not residents of a municipality that maintains a public library under s. 43.52 or 43.53 and the total number of loans of material made by that library during the previous calendar year.

43.12(3)

(3) A county may enter into an agreement with its participating municipalities or with a public library system to pay no less than the amounts determined under sub. (1) to the public library system for distribution to the public libraries that participate in that system.

43.12(4)

(4) Upon request of a county clerk, a public library shall provide access to all books and records used to determine the amount computed under sub. (2).

43.12(5m)

(5m) Nothing in this section prohibits a county from providing funding for capital expenditures.

43.12(6)

(6) The county library board or, if no county library board exists, the county itself, shall either distribute the aid provided by the county to the public libraries, as provided in the plan prepared under s. 43.11, or shall transfer the aid for distribution to the public library system in which it participates.

43.12(7)

(7) This section does not apply to a county having a population of 500,000 or more.

CORRECTED COPY

LRB-2019/1

EVM:jld:ph

2013 - 2014 LEGISLATURE

2013 ASSEMBLY BILL 288

August 16, 2013 - Introduced by Representatives MURPHY, BERNARD SCHABER, THIESFELDT, KESTELL, MURSAU, A. OTT, BERNIER and TITTL, cosponsored by Senator GROTHMAN. Referred to Committee on Urban and Local Affairs.

1 **AN ACT** *to amend* 43.12 (1) of the statutes; **relating to:** county
2 payments to
public libraries in adjacent counties.

Analysis by the Legislative Reference Bureau

Under current law, a county that does not maintain a consolidated public library for the county and that contains residents who are not residents of a municipality that maintains a public library must pay to each public library in the county, and to each public library in an adjacent county, an amount that is equal to at least 70 percent of the amount computed by multiplying the number of loans of material made by that library to residents of the county who are not residents of a municipality that maintains a public library by the library's average operational cost per loan (library service payment).

Under this bill, a county, whether or not it maintains a consolidated public library for the county, must make a library service payment to each public library in an adjacent county.

For further information see the *local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 43.12 (1) of the statutes is amended to read:

43.12 (1) By March 1 of each year, a county that does not maintain a consolidated public library for the county under s. 43.57 and that contains residents who are not residents of a municipality that maintains a public library under s. 43.52 or 43.53 shall pay to each public library in the county, and a county that contains residents who are not residents of a municipality that maintains a public library under s. 43.52 or 43.53, shall pay to each public library in an adjacent county, other than a county with a population of at least 500,000, an amount that is equal to at least 70% of the amount computed by multiplying the number of loans reported under sub. (2) by the amount that results from dividing the total operational expenditures of the library during the calendar year for which the number of loans are reported, not including capital expenditures or expenditures of federal funds, by the total number of loans of material made by the public library during the calendar year for which the loans are reported. The library board of the public library entitled to a payment under this subsection may direct the county to credit all or a portion of the payment to a county library service or library system for shared services.

(END)

Ed & Rec Committee

Thursday, Sept 5, 2013

CENTRAL LIBRARY PROJECTS UPDATE

Main Disconnect Switchgear Replacement

Approvals: Have PD&T and County Board approvals and signed contract
Budget: \$50,000
Low bid: \$46,561
Scope: Replace original main disconnect switchgear
Contractor: Stiegler Electric, Green Bay
Status: 100% Complete.

Rooftop Condenser & Disconnect Replacement

Approvals: Have PD&T and County Board approvals and signed contract
Budget: \$15,200
Low bid: \$22,215
Scope: Replace existing rooftop condenser and disconnect switch for third floor HVAC
Contractor: Idealair Heating & Cooling, DePere
Status: 100% Complete.

Arch Flash Study

Approvals: PD&T and County Board approvals not required
Budget: \$26,000
Low bid: \$8,750
Scope: Inspect electrical equipment for condition, function and arch flash potential
Contractor: Raasch Engineers & Architects, Green Bay
Status: In design – Have completed field work and modeling. Started CAD work and waiting for WPS fault current values. Will then run numbers and generate values. Anticipating a preliminary report to follow in a week.

Elevator Modernizations

Approvals: Have PD&T and County Board approvals
Budget: \$648,000
Low bid: \$323,450
Scope: Replace controllers, power units, door operation, signal fixtures and hydraulic cylinders
Contractor: Schindler Elevator
Status: On site; Started August 27, 2013; first project progress meeting this morning at 10:30am.

MHC Cooling Tower Relocation

Approvals: Will need PD&T and County Board approvals and a signed contract
Budget: \$115,000
Low bid: \$ TBD
Scope: Replace the original, 42-year old cooling tower by relocating the existing, eight year old, cooling tower from MHC Boiler House to Central Library rooftop. This unit was in service for only three years. Taxpayers have already invested \$48,600 for this unit at the MHC and the County is being a good steward by reusing this cooling tower in another location. This will add value to the Central Library facility no matter what its future use may be. Re-using the existing cooling tower saves the County \$40,000. The installed cost of a new cooling tower at the central Library would be \$155,000 in lieu of an estimated \$115,000 for relocation and reuse.
Contractor: TBD
Status: Planning and waiting for Boldt Tech Services proposal to prepare bid documents.

Garage Make-Up Air & Exhaust

Approvals: Will need PD&T and County Board approvals and a signed contract
Budget: \$15,000
Low bid: \$ TBD
Scope: Waiting for Boldt Tech Services proposal for design & engineering services. Boldt will need to determine code-driven project requirements.
Contractor: TBD
Status: Planning

Neville Public Museum Attendance and Admissions

August 2013

Date	Day	Admission	Guided Tours	Self-Guided Tours	Facility Rental Attendees	Event/Program Attendance	Total Attendance	Total Admission Revenue (Net)	Total Facility Rental Revenue
1	Thu	78	15	6			99	\$331	
2	Fri	105					105	\$359	
3	Sat	125	2				127	\$446	
4	Sun	110					110	\$390	
5	Mon	111					111	\$407	
6	Tue	104				176	280	\$477	
7	Wed	222		4			226	\$393	
8	Thu	115	16		95		226	\$406	\$60
9	Fri	73					73	\$198	
10	Sat	162					162	\$575	
11	Sun	152					152	\$542	
12	Mon	76		16			92	\$292	
13	*Tue	8			578		586	\$27	\$1,760
14	Wed	276	67		42		385	\$510	
15	Thu	142					142	\$443	
16	Fri	257					257	\$745	
17	Sat	578					578	\$1,742	
18	Sun	364					364	\$1,150	
19	Mon	89					89	\$322	
20	Tue	108	17				125	\$402	
21	Wed	211	11				222	\$268	
22	Thu	92	35	13			140	\$437	
23	Fri	131					131	\$386	
24	Sat	203			25		228	\$723	\$60
25	Sun	172					172	\$633	
26	Mon	199			4		203	\$612	\$75
27	Tue	145					145	\$425	
28	Wed	269		20	64		353	\$452	\$250
29	Thu	100			228		328	\$309	
30	Fri	190					190	\$565	
31	Sat	271		5			276	\$963	
TOTAL		5,238	163	64	1,036	176	6,677	\$15,930	\$2,205

Total Attendance	6,677
Outreach	2,758
Grand Total Served	9,435

*Museum closed to public for Stifel Nicolaus Client Appreciation event
Brown County Residents Discount (Free Admission, 5-8 pm)

**Neville Public Museum of Brown County
Attendance 5-Year Span
(2009-2013)**

	2009		2010		2011		2012		2013	
	Attendance	Admission Revenue	Attendance	Admission Revenue	Attendance	Admission Revenue	Attendance	Admission Revenue	Attendance	Admission Revenue
January	5,101	\$7,902	3,624	\$6,722	3,377	\$6,539	3,261	\$6,957	3,241	\$9,883
February	4,258	\$4,903	6,096	\$6,401	4,895	\$6,710	4,274	\$7,737	1,876	\$4,473
March	5,736	\$7,153	6,713	\$7,061	5,123	\$11,049	5,418	\$10,609	4,798	\$10,365
April	5,704	\$5,183	5,324	\$4,562	6,202	\$12,456	5,271	\$9,653	4,306	\$6,094
May	4,368	\$5,555	3,627	\$4,119	3,415	\$6,543	3,459	\$4,447	4,085	\$6,468
June	6,484	\$7,935	5,920	\$7,081	4,934	\$9,387	3,901	\$7,494	5,328	\$11,264
July	7,156	\$7,622	8,201	\$9,335	4,246	\$9,069	3,968	\$9,742	5,495	\$14,316
August	4,720	\$8,688	5,157	\$9,250	3,200	\$6,731	3,675	\$8,937	6,677	\$15,930
September	3,805	\$3,155	3,467	\$3,612	4,459	\$7,879	2,177	\$3,142		
October	5,005	\$4,506	5,017	\$4,236	7,301	\$13,691	2,600	\$4,580		
November	5,194	\$5,352	4,189	\$4,810	4,852	\$7,058	2,646	\$6,825		
December	6,644	\$12,206	7,373	\$12,929	7,257	\$17,142	7,658	\$23,275		
TOTALS	64,175	\$80,160	64,708	\$80,118	59,261	\$114,254	48,308	\$103,398	35,806	\$78,793

*At the request of the Director, beginning March 2013, NPM facility rental attendees will be included in the monthly attendance totals.

Sales Report

Sales method: All sales methods

ReportType: Detailed

Graph: Shown

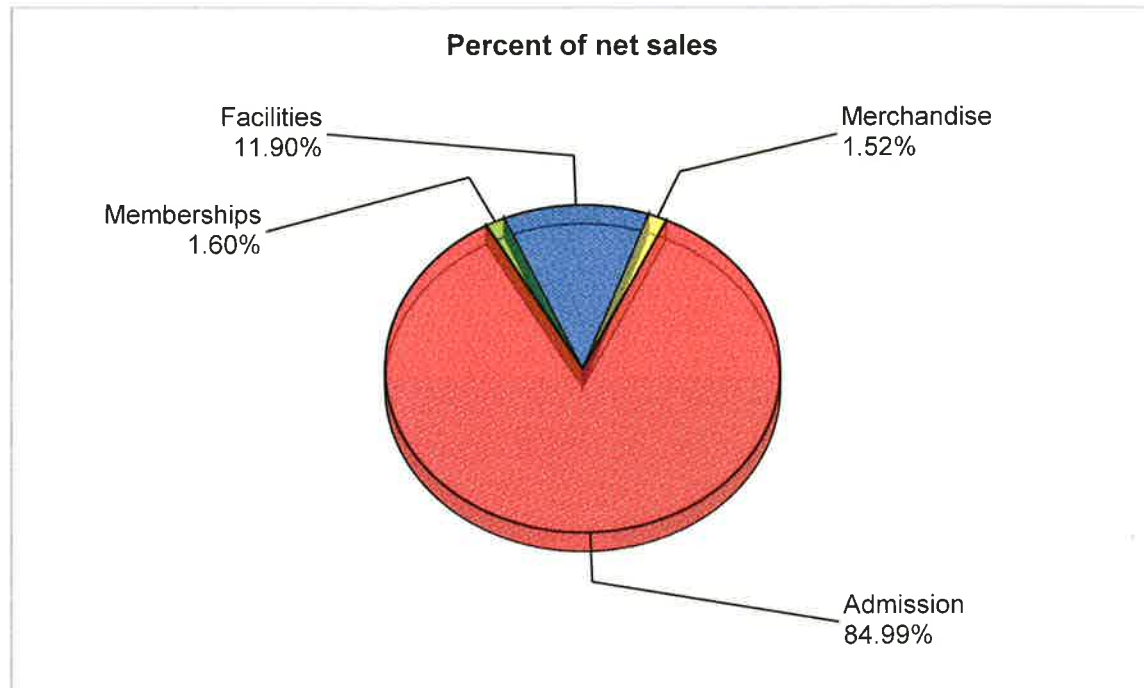
Start date: 8/1/2013

End date: 8/31/2013

Note: This report does not include group sales refunds or overages. You can view information about group sales refunds and revenue from the [Group Sales Revenue report](#).

Revenue summary

Gross	Discounts	Refunds	Net
\$22,939.00	\$4,139.00	\$18.00	\$18,782.00



Revenue details

Category	Quantity	Gross	Discounts	Refunds	Net	Percent of net
Admission	5,657	\$20,119.00	\$4,139.00	\$18.00	\$15,962.00	84.99%
Admission	5,242	\$19,842.00	\$4,139.00	\$18.00	\$15,685.00	83.51%
Guided Student	42	\$126.00	\$0.00	\$0.00	\$126.00	0.67%
Self-Guided	33	\$66.00	\$0.00	\$0.00	\$66.00	0.35%
Ticketed/Fee Programs	340	\$85.00	\$0.00	\$0.00	\$85.00	0.45%
Children Under 10 Free	164	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Discount Event	176	\$85.00	\$0.00	\$0.00	\$85.00	0.45%
Memberships	5	\$300.00	\$0.00	\$0.00	\$300.00	1.60%
Friends of the Neville	5	\$300.00	\$0.00	\$0.00	\$300.00	1.60%

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Sales Report

Category	Quantity	Gross	Discounts	Refunds	Net	Percent of net
Facilities	11	\$2,235.00	-	-	\$2,235.00	11.90%
121, 122, 123, & theater	1	\$0.00	-	-	\$0.00	0.00%
121, 122, 123, and Theater	1	\$1,760.00	-	-	\$1,760.00	9.37%
122 and 123	2	\$0.00	-	-	\$0.00	0.00%
Classroom 121	1	\$60.00	-	-	\$60.00	0.32%
Classroom 123	2	\$60.00	-	-	\$60.00	0.32%
Frankethal Gallery	1	\$250.00	-	-	\$250.00	1.33%
Theater	3	\$105.00	-	-	\$105.00	0.56%
Merchandise	16	\$285.00	\$0.00	\$0.00	\$285.00	1.52%
Taxable Collections	16	\$285.00	\$0.00	\$0.00	\$285.00	1.52%

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Sales by Price Type Report

Sales method: All sales methods

Report type: Detail

Graph: Shown

Start date: 8/1/2013

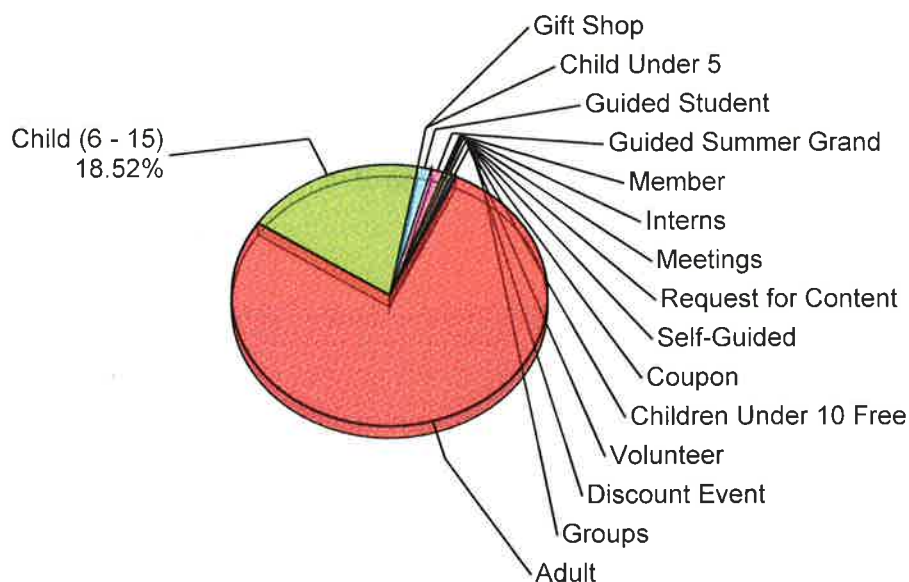
End date: 8/31/2013

Program: All programs

Revenue summary

Price type	Gross	Discounts	Refunds	Net	Percent of net
Adult	\$15,060.00	\$2,687.00	\$15.00	\$12,358.00	77.42%
Child (6 - 15)	\$3,681.00	\$722.00	\$3.00	\$2,956.00	18.52%
Child Under 5	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Gift Shop	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Guided Student	\$231.00	\$0.00	\$0.00	\$231.00	1.45%
Guided Summer Grand	\$208.00	\$0.00	\$0.00	\$208.00	1.30%
Interns	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Meetings	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Member	\$730.00	\$730.00	\$0.00	\$0.00	0.00%
Request for Content	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Self-Guided	\$58.00	\$0.00	\$0.00	\$58.00	0.36%
Volunteer	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Children Under 10 Free	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Coupon	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Discount Event	\$85.00	\$0.00	\$0.00	\$85.00	0.53%
Groups	\$66.00	\$0.00	\$0.00	\$66.00	0.41%
Total	\$20,119.00	\$4,139.00	\$18.00	\$15,962.00	100.00%

Percent of Net Revenue by Price Type



Revenue details

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Sales by Price Type Report

Category	Quantity	Gross	Discounts	Refunds	Net	Percent of net
Admission	5242	\$19,842.00	\$4,139.00	\$18.00	\$15,685.00	98.26%
Adult	3009	\$15,060.00	\$2,687.00	\$15.00	\$12,358.00	77.42%
Child (6 - 15)	1226	\$3,681.00	\$722.00	\$3.00	\$2,956.00	18.52%
Child Under 5	410	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Gift Shop	68	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Guided Student	35	\$105.00	\$0.00	\$0.00	\$105.00	0.66%
Guided Summer Grand	104	\$208.00	\$0.00	\$0.00	\$208.00	1.30%
Interns	8	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Meetings	36	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Member	146	\$730.00	\$730.00	\$0.00	\$0.00	0.00%
Request for Content	41	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Self-Guided	29	\$58.00	\$0.00	\$0.00	\$58.00	0.36%
Volunteer	130	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Children Under 10 Free	164	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Children Under 10 Free	164	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Discount Event	176	\$85.00	\$0.00	\$0.00	\$85.00	0.53%
Coupon	159	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Discount Event	17	\$85.00	\$0.00	\$0.00	\$85.00	0.53%
Guided Student	42	\$126.00	\$0.00	\$0.00	\$126.00	0.79%
Guided Student	42	\$126.00	\$0.00	\$0.00	\$126.00	0.79%
Self-Guided	33	\$66.00	\$0.00	\$0.00	\$66.00	0.41%
Groups	33	\$66.00	\$0.00	\$0.00	\$66.00	0.41%

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Sales Comparison Report

This period: Last Month

Start date: 8/1/2013

End date: 8/31/2013

Last period: Specific Date

Start date: 8/1/2012

End date: 8/31/2012

Sales method: All sales methods

Sales item: All types

Report type: Detailed

Type	This period			Last period			Variance			% change	
	Qty	Net		Qty	Net		Qty	Net		Qty	Net
Admission Tickets	5,657	\$15,962.00		3,637	\$8,105.50		2,020	\$7,856.50		55.54	96.93
Admission	5,242	\$15,685.00		3,312	\$7,609.50		1,930	\$8,075.50		58.27	106.12
Guided Student	42	\$126.00		0	\$0.00		42	\$126.00		-	-
Guided Tour	0	\$0.00		96	\$192.00		-96	(\$192.00)		-100.00	-100.00
Scavenger Hunt/Self-Guided	0	\$0.00		84	\$168.00		-84	(\$168.00)		-100.00	-100.00
Self-Guided	33	\$66.00		0	\$0.00		33	\$66.00		-	-
Self-Guided Group	0	\$0.00		68	\$136.00		-68	(\$136.00)		-100.00	-100.00
Clubs											
Astronomy Club	0	\$0.00		31	\$0.00		-31	\$0.00		-100.00	-
Geology Club	0	\$0.00		17	\$0.00		-17	\$0.00		-100.00	-
Travelling Treadlers Fiber Arts Guild	0	\$0.00		3	\$0.00		-3	\$0.00		-100.00	-
Clubs Total	0	\$0.00		51	\$0.00		-51	\$0.00		-100.00	-
Ticketed/Fee Programs											
Children Under 10 Free	164	\$0.00		0	\$0.00		164	\$0.00		-	-
Discount Event	176	\$85.00		0	\$0.00		176	\$85.00		-	-
Ticketed/Fee Programs Total	340	\$85.00		0	\$0.00		340	\$85.00		-	-
Wednesday Night Lectures											
Natural History Lecture series	0	\$0.00		26	\$0.00		-26	\$0.00		-100.00	-
Wednesday Night Lectures Total	0	\$0.00		26	\$0.00		-26	\$0.00		-100.00	-

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Sales Comparison Report

Type	This period		Last period		Variance		% change	
	Qty	Net	Qty	Net	Qty	Net	Qty	Net
Memberships								
Friends of the Neville	5	\$300.00	6	\$285.00	-1	\$15.00	-16.67	5.26
	5	\$300.00	6	\$285.00	-1	\$15.00	-16.67	5.26
Facilities								
121, 122, 123, & theater	11	\$2,235.00	16	\$539.00	-5	\$1,696.00	-31.25	314.66
121, 122, 123, and Theater	1	\$0.00	0	\$0.00	1	\$0.00	-	-
122 and 123	1	\$1,760.00	0	\$0.00	1	\$1,760.00	-	-
123 and Theater	2	\$0.00	1	\$175.00	1	(\$175.00)	100.00	-100.00
Boardroom	0	\$0.00	1	\$170.00	-1	(\$170.00)	-100.00	-100.00
Classroom 121	0	\$0.00	2	\$0.00	-2	\$0.00	-100.00	-
Classroom 122	1	\$60.00	4	\$44.00	-3	\$16.00	-75.00	36.36
Classroom 123	0	\$0.00	1	\$0.00	-1	\$0.00	-100.00	-
Discovery Room	2	\$0.00	1	\$0.00	1	\$60.00	100.00	-
Entire Museum and Grounds	0	\$0.00	2	\$40.00	-2	(\$40.00)	-100.00	-100.00
Frankethal Gallery	0	\$0.00	1	\$0.00	-1	\$0.00	-100.00	-
Stage PLACE	1	\$250.00	0	\$0.00	1	\$250.00	-	-
Theater	0	\$0.00	1	\$0.00	-1	\$0.00	-100.00	-
	3	\$105.00	2	\$110.00	1	(\$5.00)	50.00	-4.55
Resources								
	0	\$0.00	28	\$0.00	-28	\$0.00	-100.00	-
Furniture								
1 Wireless microphone	0	\$0.00	1	\$0.00	-1	\$0.00	-100.00	-
100-cup coffee pot	0	\$0.00	1	\$0.00	-1	\$0.00	-100.00	-
Grey Padded Rental Chair	0	\$0.00	22	\$0.00	-22	\$0.00	-100.00	-
Laminate Top Large Round Folding Table	0	\$0.00	4	\$0.00	-4	\$0.00	-100.00	-

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Sales Comparison Report

Type	This period		Last period		Variance		% change	
	Qty	Net	Qty	Net	Qty	Net	Qty	Net
Furniture Total	0	\$0.00	28	\$0.00	0	\$0.00	-100.00	-
Staff resources	0	\$0.00	4	\$45.00	-4	(\$45.00)	-100.00	-100.00
Audio Visual Technician	0	\$0.00	4	\$45.00	-4	(\$45.00)	-100.00	-100.00
Merchandise	16	\$285.00	0	\$0.00	16	\$285.00	-	-
Taxable Collections	16	\$285.00	0	\$0.00	16	\$285.00	-	-
Total		\$18,782.00		\$8,974.50		\$9,807.50		109.28

Discount Report

Sales method: All sales methods **Report type:** Detailed **User:** All users
Discount: Brown County Residents **Application method:** All **Include refunded discounts:** No
Start date: 8/1/2013 **End date:** 8/31/2013 **Group by:** Discount

Discount	User	Quantity Redeemed	% of Total Quantity	Value Redeemed	% of Total Value
Brown County Residents					
	ckehler48075	185	39.19%	\$831.00	39.46%
	spieschek48075	202	42.80%	\$880.00	41.79%
	tkebler48075	85	18.01%	\$395.00	18.76%
Grand total:		472	100.00%	\$2,106.00	100.00%

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Group Sales Revenue Report

From: 8/1/2013 To: 8/31/2013 Group Type: Room Rental

Revenue summary

Order Totals	Total Paid	Discounts	Refunds	Overage kept	Balance (you owe)	Balance (they owe)
\$2,205.00	\$1,895.00	\$0.00	\$0.00	\$0.00	\$0.00	\$310.00

Reservation details

Reservation	Arrival date	Visitors	Order total	Paid	Discounts	Refund	Overage kept	Balance
Wisconsin Coastal Management Program - Todd	8/8/2013	95	\$60.00	\$60.00	\$0.00	\$0.00	\$0.00	\$0.00
Stifel Nicolaus - Oettinger	8/13/2013	578	\$1760.00	\$1760.00	\$0.00	\$0.00	\$0.00	\$0.00
Neville Public Museum - Gerry Kocken - Astronomical Society	8/14/2013	28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
The Institute for Learning in Retirement - Dirschl	8/14/2013	14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Krueger	8/24/2013	25	\$60.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60.00
Lenz	8/26/2013	3	\$75.00	\$75.00	\$0.00	\$0.00	\$0.00	\$0.00
Neville Public Museum - Geology Club	8/28/2013	18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
University of Wisconsin - Green Bay - Folsom	8/28/2013	46	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00
City of Green Bay Planning Department - Sparacio	8/29/2013	228	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

12

NEW ZOO
ADMISSIONS REVENUE ATTENDANCE
2013 REPORT
2011, 2012, 2013

ATTENDANCE

MONTH	2011	2012	2013
January	592	1,478	999
February	1,240	2,705	861
March	4,112	16,576	5,989
April	16,835	27,117	10,499
May	34,741	37,257	37,075
June	43,321	38,457	43,835
July	40,042	31,800	38,029
August	48,792	39,342	41,427
September	15,637	17,907	0
October	31,148	25,959	0
November	2,693	2,604	0
December	1,949	1,245	0
TOTAL	241,102	242,447	178,714

ADMISSION & DONATIONS

MONTH	2011		2012		2013		DONATION BIN	(-)/(+)	2011		2012		2013	
	ADMISSIONS	DONATION BIN	ADMISSIONS	DONATION BIN	ADMISSIONS	DONATION BIN			PER CAP	CAP	PER CAP	CAP	PER CAP	CAP
January	1,239.00	389.55	2,544.25	499.00	1,520.87	53.76	(1023.38)		\$2.09	\$1.72	\$1.72	\$1.52		
February	2,506.00	429.78	4,438.00	227.35	1,517.10	-	(2920.90)		\$2.02	\$1.64	\$1.64	\$1.76		
March	9,465.00	83.95	57,832.00	5.00	16,111.68	89.46	(41720.32)		\$2.30	\$3.49	\$3.49	\$2.69		
April	33,618.40	-	70,708.04	1,063.92	40,458.27	106.03	(30249.77)		\$2.00	\$2.61	\$2.61	\$3.85		
May	100,768.40	515.18	139,311.23	479.48	135,610.19	259.08	(3701.04)		\$2.90	\$3.74	\$3.74	\$3.66		
June	122,512.42	526.74	155,736.01	479.34	167,307.94	847.96	11571.93		\$2.83	\$4.05	\$4.05	\$3.82		
July	123,122.83	616.58	134,766.05	912.97	155,324.26	408.00	20558.21		\$3.07	\$4.24	\$4.24	\$4.08		
August	141,956.40	547.61	160,778.75	474.79	164,161.23	680.83	3382.48		\$2.91	\$4.09	\$4.09	\$3.96		
September	50,013.28	791.07	71,549.06	1,280.76	-	-	-		\$3.20	\$4.00	\$4.00			
October	36,991.97	469.46	68,375.30	1,463.47	-	-	-		\$1.19	\$2.63	\$2.63			
November	7,318.45	186.05	7,498.02	288.06	-	-	-		\$2.72	\$2.88	\$2.88			
December	4,801.73	271.41	4,052.72	25.00	-	-	-		\$2.46	\$3.26	\$3.26			
TOTAL	\$634,313.88	\$4,827.38	\$877,589.43	\$7,199.14	\$682,011.54	\$2,445.12	(44102.79)		\$2.47	\$3.19	\$3.19	\$3.17		

**NEW ZOO
GIFT SHOP, MAYAN
ZOO PASS REVENUE
2013 REPORT**

					2011	2012	2013
					PER	PER	PER
Paws & Claws	2011	2012	2013	(-)/(+)	CAP	CAP	CAP
Gift Shop	2011	2012	2013	(-)/(+)	CAP	CAP	CAP
January	\$ 850.64	\$ 1,039.73	\$ 1,055.77	\$ 16.04	\$1.44	\$0.70	1.06
February	\$ 1,813.73	\$ 2,590.76	\$ 1,251.19	\$ (1,339.57)	\$1.46	\$0.96	1.45
March	\$ 4,436.34	\$ 17,393.87	\$ 6,410.95	\$ (10,982.92)	\$1.08	\$1.05	1.07
April	\$ 12,644.60	\$ 25,425.46	\$ 13,203.95	\$ (12,221.51)	\$0.75	\$0.94	1.26
May	\$ 36,626.74	\$ 40,899.61	\$ 39,997.32	\$ (902.29)	\$1.05	\$1.10	1.08
June	\$ 44,855.32	\$ 42,680.43	\$ 47,174.03	\$ 4,493.60	\$1.04	\$1.11	1.08
July	\$ 46,882.07	\$ 42,478.70	\$ 45,434.44	\$ 2,955.74	\$1.17	\$1.34	1.19
August	\$ 50,252.33	\$ 40,950.79	\$ 44,070.13	\$ 3,119.34	\$1.03	\$1.04	1.06
September	\$ 15,149.13	\$ 16,563.22	\$ -		\$0.97	\$0.92	
October	\$ 18,782.65	\$ 11,876.10	\$ -		\$0.60	\$0.46	
November	\$ 3,733.23	\$ 2,394.31	\$ -		\$1.39	\$0.92	
December	\$ 3,659.67	\$ 2,434.19	\$ -		\$1.88	\$1.96	
TOTAL	\$ 239,686.45	\$ 246,727.17	\$ 198,597.78	\$ (14,861.57)	\$ 1.15	\$ 1.04	\$ 1.16

					2011	2012	2013
					PER	PER	PER
Mayan	2011	2012	2013	(-)/(+)	CAP	CAP	CAP
Taste of Tropic	2011	2012	2013	(-)/(+)	CAP	CAP	CAP
January	\$ 974.96	\$ 1,739.60	\$ 1,437.87	\$ (301.73)	\$1.65	\$1.18	\$1.44
February	\$ 1,677.23	\$ 2,909.96	\$ 1,376.70	\$ (1,533.26)	\$1.35	\$1.08	\$1.60
March	\$ 4,831.74	\$ 19,988.69	\$ 4,238.14	\$ (15,750.55)	\$1.18	\$1.21	\$0.71
April	\$ 13,908.56	\$ 31,085.05	\$ 12,214.97	\$ (18,870.08)	\$0.83	\$1.15	\$1.16
May	\$ 33,326.69	\$ 40,333.93	\$ 38,989.01	\$ (1,344.92)	\$0.96	\$1.08	\$1.05
June	\$ 47,807.81	\$ 47,150.95	\$ 51,184.40	\$ 4,033.45	\$1.10	\$1.23	\$1.17
July	\$ 52,190.85	\$ 51,853.30	\$ 48,408.14	\$ (3,445.16)	\$1.30	\$1.63	\$1.27
August	\$ 57,760.72	\$ 52,829.77	\$ 54,204.81	\$ 1,375.04	\$1.18	\$1.34	\$1.31
September	\$ 19,539.45	\$ 28,950.70	\$ -		\$1.25	\$1.62	
October	\$ 25,618.50	\$ 16,577.99	\$ -		\$0.82	\$0.64	
November	\$ 2,972.94	\$ 2,776.76	\$ -		\$1.10	\$1.07	
December	\$ 2,594.06	\$ 1,697.51	\$ -		\$1.33	\$1.36	
TOTAL	\$ 263,203.51	\$ 297,894.21	\$ 212,054.04	\$ (35,837.21)	\$1.17	\$ 1.21	\$1.21

ZOO PASS							
MONTH	2011	2012	2013	(-)/(+)			
January	\$ 1,385.00	\$ 1,872.00	\$ 2,538.00	\$ 666.00			
February	\$ 2,485.00	\$ 2,878.00	\$ 2,431.00	\$ (447.00)			
March	\$ 8,042.00	\$ 20,763.00	\$ 11,066.00	\$ (9,697.00)			
April	\$ 21,614.00	\$ 20,150.00	\$ 19,401.00	\$ (749.00)			
May	\$ 24,232.00	\$ 14,759.00	\$ 25,115.00	\$ 10,356.00			
June	\$ 20,412.00	\$ 16,591.00	\$ 20,309.00	\$ 3,718.00			
July	\$ 12,127.00	\$ 12,066.00	\$ 13,361.00	\$ 1,295.00			
August	\$ 10,538.00	\$ 10,579.00	\$ 8,702.00	\$ (1,877.00)			
September	\$ 5,341.00	\$ 6,022.00	\$ -				
October	\$ 5,036.00	\$ 2,390.00	\$ -				
November	\$ 5,802.00	\$ 5,102.00	\$ -				
December	\$ 10,079.00	\$ 10,336.00	\$ -				
TOTAL	\$ 127,093.00	\$ 123,508.00	\$ 102,923.00	\$ 3,265.00			

NEW Zoo Operations Report: August 2013

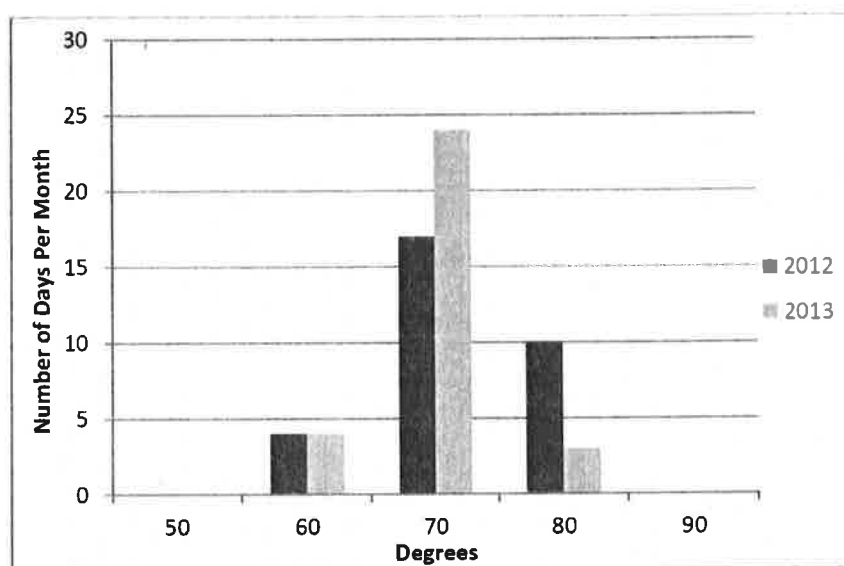
Noteworthy:

Average Temperature recorded at the zoo in August 2013 = 74°F

4 days in the 60's, 24 in the 70's, and 3 days in the 80's.

Average Temperature recorded at the zoo in August 2012 = 75°F

4 days in the 60's, 17 days in the 70's, and 10 days in the 80's.



Lowest temperature for period in 2012: 65°F. Highest Temp: 88°F

Lowest temperature for period in 2013: 65°F. Highest Temp: 80°F

August

- The annual "Feast with The Beasts" fund raiser was a success, with 1,200 persons enjoying the wonderful food and beautiful weather.
- On a very positive note, the summer-long road construction project was completed – but not until the very end of the month. Labor Day guests were thrilled that it was done in time for the busy weekend!
- Advanced Maintenance held their company picnic here for 80 employees.
- Paper Converting held their company picnic at the Ski Lodge, and paid for nearly 400 of their employees to visit the Zoo.
- Corn on the Cob was introduced – and grilled in front of those walking by to entice them – to the Mayan with great success.
- 3 Birthdays took place in the new Safari Clubhouse.
- Over 2,000 more guests visited the NEW Zoo in 2013 vs. 2012 numbers.
- A check presentation ceremony was held on the 27th, receiving a check for the Educational Center.
- Admissions, Mayan and Gift shop sales surpassed 2012 August figures.

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Day	Date	Gift Shop	Concessions	Admissions	Vending	Zoo Pass	al Adopt/zoom	Donation	Cons. Fund	Misc	Special Event	Gift Certificate	Attend.	Temp/W
Thu	1	1,796.56	1,859.97	5,080.82	1,049.57	527.00	514.00	-	-	379	-	-	1312	1
Fri	2	1,448.04	2,116.45	5,841.03	1,485.92	443.00	14.00	-	-	758	-	-	1459	1
Sat	3	3,060.00	3,301.96	11,135.23	1,885.31	84.00	74.00	-	-	1137	150.00	-	2608	1
Sun	4	1,793.06	3,014.92	9,731.58	3,294.17	625.00	32.00	-	5.00	758	125.00	-	2398	1
Mon	5	622.89	663.03	2,378.54	275.83	192.00	150.00	-	-	948	-	-	1750	0
Tue	6	1,333.04	1,559.31	4,593.67	2,272.82	123.00	8.00	312.65	5.00	17.06	-	-	1246	1
Wed	7	1,283.73	1,631.69	5,763.36	759.05	556.00	18.00	-	5.00	758	-	-	1524	2
Thu	8	1,732.03	2,178.06	6,266.00	916.78	172.00	711.00	-	15.00	-	-	-	1524	1
Fri	9	1,493.11	1,701.53	5,069.00	1,671.52	382.00	-	-	-	379	-	-	1192	1
Sat	10	2,604.88	2,394.69	10,191.00	1,409.48	187.00	10.00	-	-	17.06	-	-	2270	1 2
Sun	11	1,526.08	2,307.33	6,382.00	971.09	320.00	32.00	-	-	17.06	125.00	-	1878	1
Mon	12	1,252.88	1,451.30	5,052.00	1,701.99	802.00	6.00	-	5.00	13.27	-	-	1112	2
Tue	13	1,757.94	1,949.61	4,546.00	1,365.21	502.00	112.00	-	-	379	-	20.00	1085	1
Wed	14	1,786.78	2,214.48	5,813.00	924.08	861.00	84.00	-	5.00	11.37	-	-	1592	1
Thu	15	1,127.90	1,544.48	4,878.00	781.04	118.00	155.35	-	10.00	11.37	10.00	-	1289	1
Fri	16	1,801.12	1,950.85	5,344.00	1,785.19	-	16.00	-	-	17.06	-	-	1257	1
Sat	17	2,374.35	3,023.32	8,718.00	1,167.91	315.00	73.00	-	-	15.17	-	-	1986	1
Sun	18	1,929.99	2,554.43	7,538.00	801.66	128.00	2.00	-	-	22.75	-	-	1772	1
Mon	19	1,012.59	1,450.88	4,218.00	842.65	556.00	31.00	-	-	9.48	-	-	1040	1
Tue	20	656.54	1,228.31	3,406.00	2,091.41	59.00	6.00	-	-	9.48	-	-	950	1
Wed	21	738.84	861.40	3,057.00	998.53	-	6.00	-	-	5.69	-	-	758	1
Thu	22	1,135.31	1,800.13	3,818.00	594.79	59.00	115.00	-	-	379	200.00	-	949	1
Fri	23	1,150.30	1,635.50	4,493.00	779.91	64.00	20.00	-	5.00	9.48	-	-	1157	1
Sat	24	1,897.76	2,177.90	7,722.00	1,259.81	304.00	14.00	-	-	24.64	-	-	1760	1
Sun	25	988.72	1,122.13	4,073.00	524.17	-	6.00	368.18	-	13.27	-	-	898	1
Mon	26	461.84	503.41	1,328.00	184.36	118.00	20.00	-	-	-	-	-	307	3
Tue	27	652.83	651.49	1,256.00	1,102.25	128.00	8.00	-	-	9.48	-	-	351	2
Wed	28	903.91	1,132.84	3,187.00	544.31	-	6.00	-	5.00	379	-	-	811	1
Thu	29	1,194.85	950.91	3,408.00	604.27	831.00	12.00	-	-	9.48	-	-	937	2
Fri	30	842.03	883.05	2,394.00	405.69	64.00	12.00	-	-	379	50.00	-	620	2
Sat	31	1,710.23	2,389.45	7,480.00	1,327.96	182.00	90.00	-	5.00	24.64	-	-	1635	2
Total		\$44,070.13	\$54,204.81	\$164,161.23	\$35,778.73	\$8,702.00	\$2,357.35	\$680.83	\$65.00	\$324.14	\$640.00	\$20.00	41,427	

Weather K 1 = Sunny 2 = Overcast 3 = Rain 4 = Snow

Volunteers
Total Attendance 41427



Inspection Report

BROWN COUNTY NEW ZOO

Customer ID: **2366**

Certificate: **35-C-0053**

Site: 001

BROWN COUNTY NEW ZOO

4418 REFORESTATION RD

Type: ROUTINE INSPECTION

GREEN BAY, WI 54313

Date: 29 August 2013

No non-compliant items identified during this inspection.

Exit interview conducted with facility representative.

Prepared By:

DAWN E BARKSDALE, D V M USDA, APHIS, Animal Care

Title: VETERINARY MEDICAL OFFICER Inspector 1062

Date:

29 August 2013

Received By:

CARMEN MURACH, CURATOR

Title: SENT BY EMAIL

Date:

29 August 2013

BROWN COUNTY NEW ZOO
MONETARY RECEIPTS, DISBURSEMENTS & DEPOSITS AUDIT

PERFORMED BY:
DAN PROCESS
BROWN COUNTY INTERNAL AUDITOR

AUGUST 2013

BOARD OF SUPERVISORS

Brown County



305 E. WALNUT STREET
P. O. BOX 23600

GREEN BAY, WISCONSIN 54305-3600

Phone (920) 448-4014 Fax (920) 448-6221

E-mail: process_dj@co.brown.wi.us

DAN PROCESS
INTERNAL AUDITOR

August 19, 2013

Mr. Tom Lund
Executive Committee – Chair
305 E. Walnut Street
Green Bay, WI 54301

Dear Chairperson Lund:

I have completed an audit of the internal controls surrounding Monetary Receipts, Disbursements and Deposits at the Brown County NEW Zoo. The attached report includes; the scope of the examination, background information, fieldwork completed and the findings and recommendations made.

This report has been shared with Neil Anderson, Director – NEW Zoo. Mr. Anderson has been allowed to review the report with staff and has subsequently provided responses to the findings and recommendations made. This report has also been distributed to Troy Streckenbach, County Executive, Brent Miller, Director of Administration and Carolyn Maricque, Finance Director – Administration for review.

Discussion of this report will be placed on the agenda for the Monday, September 9, 2013, Executive Committee meeting.

I would like to express my appreciation for the cooperation and assistance provided throughout the audit from Mr. Neil Anderson, Mr. Andy Anderson, Ms. Darlene Bourassa and the entire Zoo staff.

Respectfully submitted,

A handwritten signature in cursive script that reads "Dan Process".

Dan Process
Internal Auditor

CC: Executive Committee
Neil Anderson, Director – NEW Zoo
Troy Streckenbach, County Executive
Brent Miller, Director of Administration
Carolyn Maricque, Finance Director – Administration

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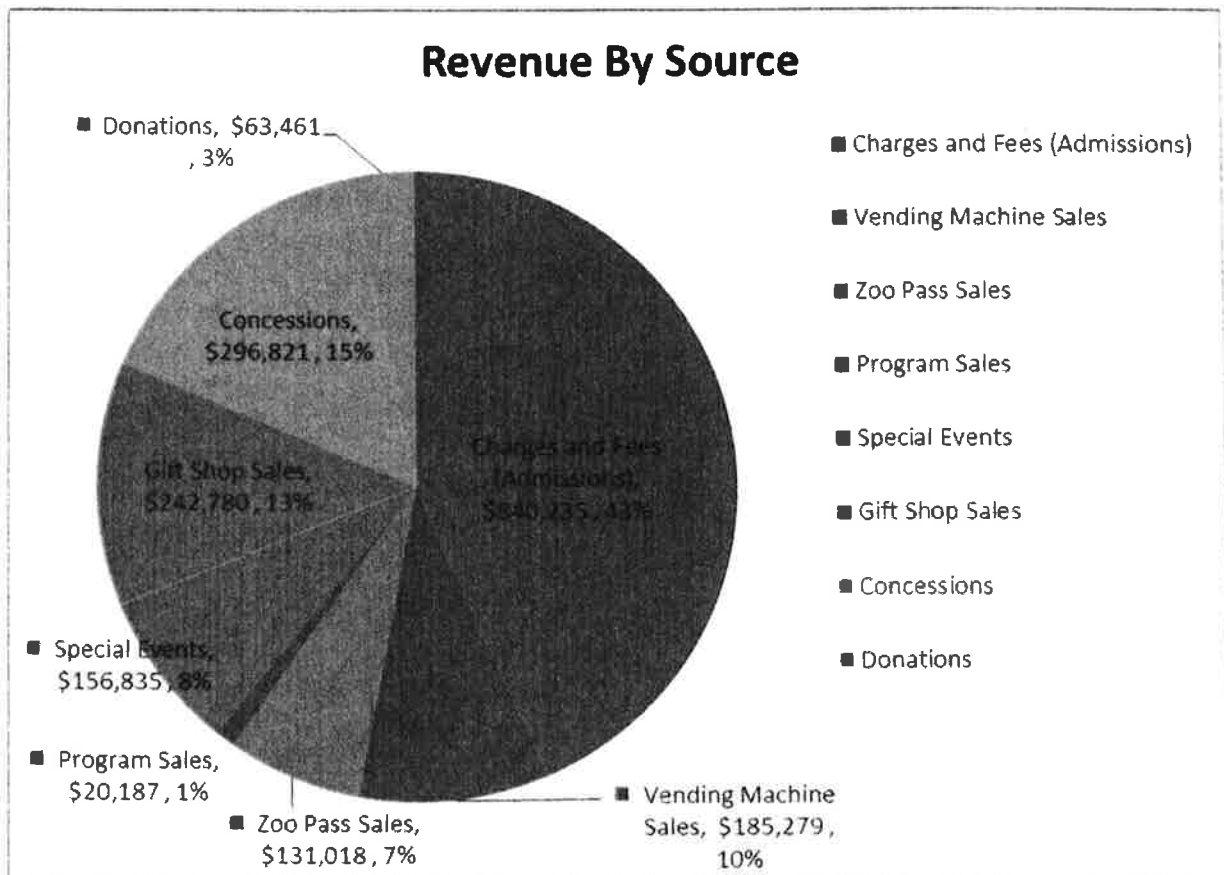
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Scope

The scope of the Monetary Receipts, Disbursements and Deposits Audit was designed to identify and assess the internal controls over cash handling activities within the Brown County NEW Zoo (i.e., Zoo). Efforts to ensure accuracy and/or improve efficiencies were also considered during the audit.

Background

In 2012, the Zoo generated revenues in excess of \$1.9 million, most of which came from Admissions, Concessions and Gift Shop sales. See chart below.



To foster an environment that stresses strong internal controls over cash handling activities, the Zoo has adopted the County's Monetary Policy: Administrative Policy A-10 Monetary Receipts, Disbursements and Deposits and other internally drafted guidelines.

A new point of sale (POS) system (Altru) was also implemented in June 2012 by the Zoo. This system is used to simplify and improve the capture and reporting of financial activity. Constant examination of Altru's features and capabilities help to support management's assertions that efficiencies are continually reviewed and internal controls strengthened.

Fieldwork

The following activities were conducted to assist in the identification and evaluation of internal controls:

- Interviews with staff members responsible for collections, receipt generation, daily balancing, variance reporting and resolution, mail opening activities, vending machine collections and deposits.
- Review and evaluation of the policies and procedures used to support monetary receipts, disbursements and deposits.
- Testing of collection activities associated with admissions, concessions, gift sales, vending machine sales and other Zoo related cash handling activities.

Findings and Recommendations

The findings and recommendations noted during the audit are presented below. While no material internal control weaknesses were identified, these recommendations reflect a number of opportunities for the Zoo to strengthen existing internal controls. Management responses have been incorporated into the report.

Finding #1

Issue: Daily cash reconciliations were not completed on a consistent basis. In addition, evidence to support investigations into or explanations of identified variances were not indicated.

Condition: The Zoo has adopted procedures which require the safe and all funds within the safe to be reconciled by two employees on a daily basis. These procedures also require staff to investigate all variances and the Operations Manager to investigate all variances greater than a specified amount.

To demonstrate compliance with these requirements the Zoo has implemented a manual log to record the daily reconciliation process. This log provides details surrounding each reconciliation completed, including; date reconciled, first and second signatures of the employees performing the reconciliation and the cash over/short amount. Space for documenting differences investigated is also available on this log.

In order to assess compliance with these requirements, Internal Audit obtained and reviewed activity occurring in March and April 2013. Based on this review, the following exceptions were noted:

- Reconciliations were not completed on six (6) occasions.
- Reconciliations prepared on two (2) occasions were supported by only one (1) signature.
- Variances identified during the reconciliation process were without explanation or cause.

Note: Management indicated that due to staffing issues and/or time constraints, dual control could not be maintained and therefore reconciliations not completed on the six instances noted above.

Recommendation: Management should ensure that cash reconciliations are being completed on a daily basis as required. If reconciliation is not possible, reasons for non-compliance should be established, approved and documented. In addition, identified cash variances should be investigated and results documented on this log.

Management Response: Management agrees with recommendation. Two signatures will continue to be enforced to maintain dual control. If there is a justifiable circumstance that prevents immediate balancing when opening, alternative plans will be implemented to complete this requirement. In addition, safe variances will be better annotated to reflect findings. Targeted implementation date: July 2013.

Finding #2

Issue: Collection sites may be remote and/or performed by one employee.

Condition: As stated within Administrative Policy A-10 Monetary Receipts, Disbursements and Deposits "Cash collection areas shall be in a location that is in plain view of other employees working in the department. In no circumstance shall a single employee be consistently located in a remote area while collecting money".

During an onsite walkthrough it was determined that collection sites associated with Admissions, Gift Shop sales and the Mayan Restaurant may be staffed by one employee. The rationale for this decision includes; budgeted employee labor hours, low visitation due to weather conditions or offseason demands. As a mitigating control, the Admissions and Gift Shop areas are in close proximity of one another. These areas are also under camera surveillance. The Mayan Restaurant, conversely, is located in a separate building and not under camera surveillance. In addition, while the Operations Manager is located within the Mayan Restaurant, continuous observation of cashier activities by this individual is not reasonable.

Recommendation: Management should consider the installation of surveillance cameras to monitor collection sites that are remote and/or performed by one employee for an extended period of time. If this control is not feasible, management should consider alternative controls that strengthen monitoring activities over remote collection sites.

Management Response: Management agrees with recommendation. Additional surveillance cameras will be installed with the arrival of the fiber optic line. Targeted implementation date: December 31, 2013.

Finding #3

Issue: The process of opening incoming mail by two employees could not be verified.

Condition: As stated within Administrative Policy A-10 Monetary Receipts, Disbursements and Deposits: "In departments where money is regularly received through the mail, at least two individuals should witness the opening of the mail and counting of the money. The individuals receiving money via mail shall compile an on-going listing of money received each day, to assist in the reconciling of the day's receipts. This list should include the date received, name of payee, check number and amount and the initials of the employee(s) logging the check".

In order to test for compliance with this policy, Internal Audit obtained and reviewed the Zoo's documentation to support the opening of incoming mail between February and May 2013. Based on this review, the following exceptions were noted:

- Instances were noted in which incoming mail opening entries were not clearly supported by two employees.

Note: Within the form used to record the opening of incoming mail, Internal Audit noted that check dates were recorded in the area reserved for the initials of the employees opening mail. This created confusion and inhibited the verification of this control.

Recommendation: Management should implement procedures to ensure that dual control is maintained at all times within the mail opening process and that documentation is available to support this control. Management should also consider revising the current form used to record mail opening procedures to include; the date received, name of payee, check number/item received, amount and the initials of the employees logging the check/item received. This revision should help to reduce confusion and provide appropriate evidence to support dual control.

Management Response: Management agrees with recommendation. Management maintains that dual control over mail opening activities has always been attained, but that documentation to support this control lacked clarity. Management has revised and implemented a new logging form to include the date received, name of payee, check number, amount of check, purpose of the payment and two columns for the initials of each employee logging items. Targeted implementation date: May 28, 2013.

Finding #4

Issue: Evidence to support dual control over bank deposits was not maintained on a consistent basis.

Condition: The Zoo has adopted procedures to ensure the safekeeping of deposits until courier pick-up. These procedures also require that two employees be present whenever access to these deposits is made.

To demonstrate compliance with this requirement, the Zoo has established a manual log to record each time bank deposits are accessed. This log provides details surrounding access including; access date, when access was made (time in and time out) and the initials of each employee.

In order to assess compliance with this requirement, Internal Audit obtained and reviewed the activity occurring in March and April 2013. Based on this review, the following exceptions were noted:

- Deposit access was supported by only one (1) employee on three (3) separate occasions.

Recommendation: Management should implement procedures to identify and follow-up on all incidents in which dual control over bank deposits is not maintained. Such procedures should include the viewing of video surveillance to determine if footage confirms/refutes access by one individual and if any wrongdoing has occurred. In addition, video surveillance should be reviewed periodically to confirm that dual control over bank deposits is maintained at all times.

Management Response: Management agrees with recommendation. Policy requirements will be enforced through potential employee disciplinary action if two signatures are not maintained. In addition, monthly random spot checks via video playback will be implemented to review for non-compliance. Targeted implementation date: July 2013.

Finding #5

Issue: Controls over Zoo Advance Tickets should be strengthened.

Condition: Tickets which allow entrance into the Zoo can be obtained in advance of their use. The circumstances surrounding these requests may include; an upcoming visit, a promotional giveaway or to provide "free" admission. Advance ticket requests are available in the following categories; family, adult or child and carry the same value as a ticket purchased at the gate.

Controls over advance tickets include; serial numbers and prior authorization/approval by the Zoo Director, in certain circumstances. *Note: As of 10/15/12, family tickets were discontinued.*

Internal Audit reviewed this practice and noted the following concerns:

- Instances were noted in which duplicate ticket numbers were printed and distributed.
- Tickets remitted for admissions were found in the daily paperwork without evidence to support cancellation (i.e., to prevent reuse).
- Ticket tracking or inventory testing was not performed to ensure proper ticket utilization.

Recommendation: Management should consider the development and implementation of procedures which help to safeguard the issuance and use of Zoo Advance Tickets. Such procedures should include; individuals authorized to request tickets, purpose of each ticket request, proper distribution and tracking of ticket use and proper cancellation of remitted tickets. If this is not feasible, at a minimum, Zoo Advance Tickets should be uniquely numbered to prevent duplication and properly cancelled/voided to prevent possible reuse.

Management Response: Management agrees with recommendation. Although ticket numbers were not being tracked back to the recipient, the numbering on the tickets were used to ensure the correct count was distributed. A new numbering system has been developed so that all new tickets generated will not be duplicative. A section has been added on the ticket storage envelope that denotes redemption of ticket number and date. Remitted tickets will also be voided when they are stored with the daily paperwork. Targeted implementation date: July 2013.

Finding #6

Issue: Admission totals were adjusted to reflect cash variances.

Condition: In conjunction with the implementation of the Zoo's new point of sale (POS) system in 2012 the Finance Department established a cash overage/shortage account for Zoo usage. This account was intended to reflect all cash variances identified through the daily balancing process.

During testing, Internal Audit determined that the daily admissions total (cash) was adjusted for any identified cash variance rather than reflected within the cash overage/shortage account. As a consequence, admission totals were adjusted to reflect actual sales collected. This practice has been in place since 2012.

Recommendation: Management should implement procedures which ensure that all cash variances identified during the daily balancing process are properly reflected within the cash over/shortage account. This will ensure that admission financial totals are accurate and not adjusted to reflect identified cash variances.

Management Response: Management agrees with recommendation. The NEW Zoo Operations Manager will work with the Finance department in order to ensure utilization of the previously established cash over/short account. As part of this process the worksheet used for daily balancing will be revised to reflect this change. Targeted implementation date: September 30, 2013.

Finding #7

Issue: Zoo policies and procedures were inaccurate and/or outdated.

Condition: Internal Audit obtained and reviewed the policies and procedures developed and implemented by the Zoo to complement and strengthen the Zoo's adoption of the County's main monetary policy.

Based on this review, Internal Audit determined that the following policies and/or procedures were inaccurate and/or outdated:

- Monetary Receipts and Cash Handling Procedures
- Donation Procedures
- Zoo Pass Reconciliation

Note: Staff indicated that over the last 12 months the following events took place which contributed to this finding: relocation into the new Educational building, implementation of the new POS system (Altru), replacement of three management positions, staffing reorganization, Zoo and Parks merger and AZA inspection/accreditation.

Recommendation: Management should review, identify and make the appropriate changes to the policies and procedures in place. This exercise will ensure that policies and procedures are accurate and reflect management's intentions.

Management Response: Management agrees with recommendation. Policies for the new POS system, Altru, will be updated. However, the NEW Zoo still utilizes the older POS system for external events, special events and when current internet driven POS system goes down. Those policies and procedures will remain. Targeted implementation date: September 2013.

Finding #8

Issue: Customer service levels may be reduced and food and beverage sales impeded.

Condition: The Mayan Restaurant was opened in June 2012 to provide Zoo visitors with a modern and expanded place to purchase food and beverage. To handle customer orders the restaurant is equipped with three registers. However, only one register is capable of processing credit card purchases. This deficiency, combined with periods of high customer demand, adds to delays and extended lines within the restaurant.

Recommendation: Management should consider the acquisition of additional credit card machines for placement within the Mayan Restaurant. This enhancement would help to improve employee efficiency and reduce delays and extended lines experienced during busy periods. Increased sales and customer service levels would also benefit. (Recommendation is further supported by planned fiber optic positioning and an anticipated increase in customer traffic associated with the Adventure Park venue.)

Note: Due to a lack of fiber optics and/or phone line availability, prior expansion was not possible.

Management Response: Management agrees with recommendation. The fiber optic expansion will allow the NEW Zoo to add additional phone lines for additional credit card machines. Targeted implementation date: March 31, 2014.

Conclusion

Based on testing performed, it appears that the internal controls over cash handling activities at the NEW Zoo are adequate. However, implementation of the above recommendations would further strengthen these controls and add to the overall control environment.